

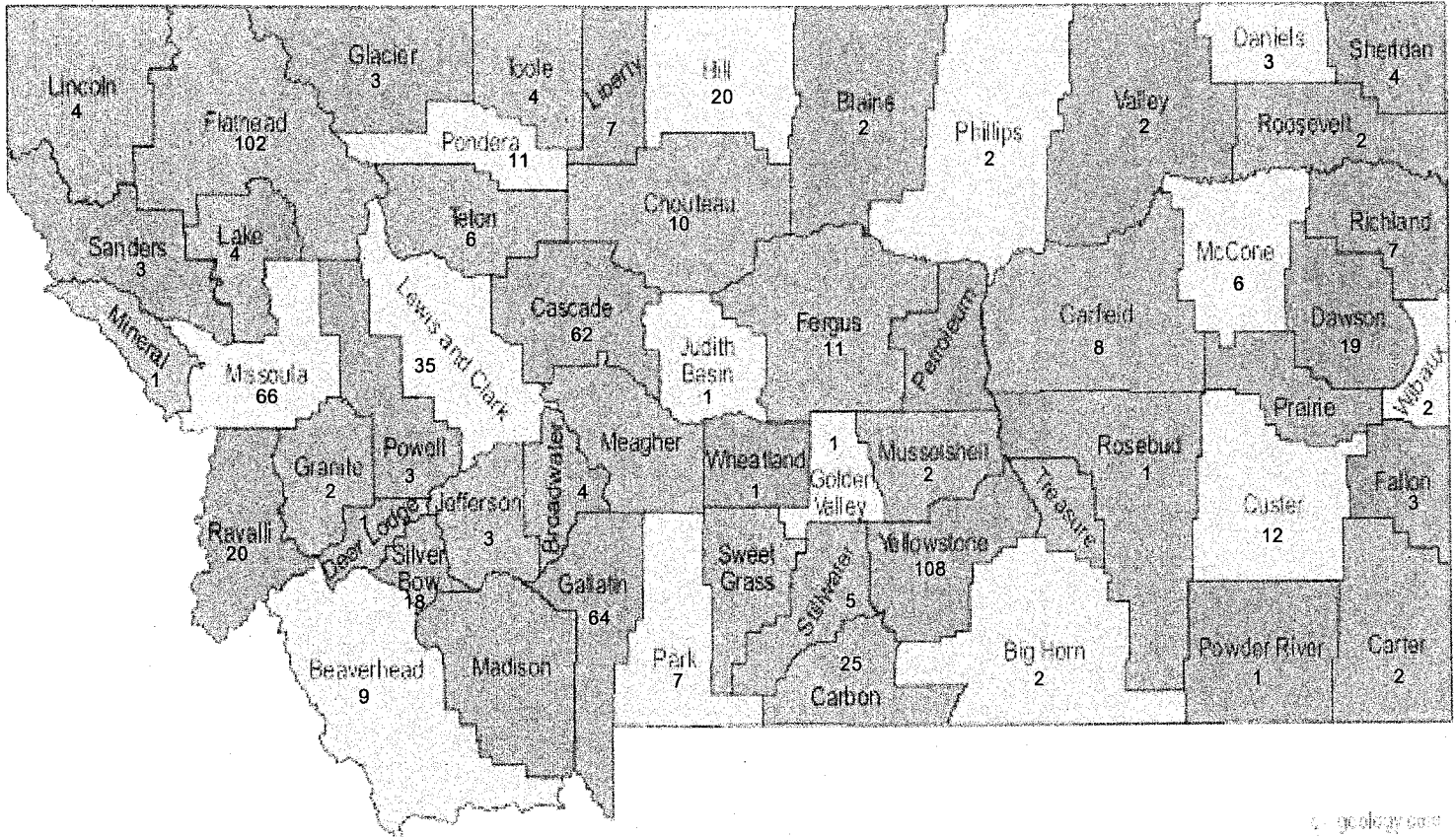
Insure Montana

BUSINESS & LABOR

EXHIBIT NO. 7
DATE 1/19/09
BILL NO. SB135

Tax Credit Businesses by County

Insure Montana provides a refundable state income tax credit to businesses contributing some or all of the cost of group health insurance premiums for their employees. The program also provides an additional tax credit amount when businesses contribute to the insurance premiums for the employees' spouse or their dependents. Small businesses with 2 - 9 employees that are providing health insurance to their employees are eligible for refundable tax credits.



Tax Credit Statistics

Number of Participating Businesses:	700
Annual Average Cost per Business:	\$5,455.52
Total Program Annual Cost:	\$3,818,863.03
Number of Covered Employees:	2,436
Number of Covered Spouses:	567
Number of Covered Dependents:	1,095
Total Covered Lives:	4,098
Number of Businesses on Waiting List:	65 (approximately)
Average Annual Cost to Serve Waiting List:	\$354,608.80*

*Not including administrative costs.